ABSTRACT OF THE DISCLOSURE

The sheet resistance of a gate electrode 8A (a word line) of memory cell selection MISFET Q a DRAM and a sheet resistance of bit lines BL_1 , BL_2 are, respectively, $2 \Omega / \square$ or below. Interconnections of a peripheral circuit are formed during the step of forming the gate electrode 8A (the word line WL) or the bit lines BL_1 , BL_2 by which the number of the steps of manufacturing the DRAM can be reduced.